SUPREME COURT OF THE UNITED STATES.

No. 202.—October Term, 1930.

David Burnet, Commissioner of Internal Revenue, Petitioner, *vs.* Sallie H. Henry. | On Writ of Certiorari to the United States Circuit Court of Appeals for the Third Circuit.

[April 13, 1931.]

Mr. Justice Sutherland delivered the opinion of the Court.

The question in this case is the same as that which has been determined against the respondent in No. 199, *Burnet* v. *Houston*, *ante*, p. —. The subscription to the fund described in our opinion in that case was not made by respondent direct, but by her brother, Samuel F. Houston, acting as her agent. Otherwise the facts are the same; and upon the authority of the *Houston* case the judgment of the court below (39 F. (2d) 358), is

Reversed.

A true copy.

Test:

Clerk, Supreme Court, U. S.